

## Local Tax Rates & Fees

**Cont.**

### Utility Taxes

**Electric – per bill**  
**20% first \$75.00**  
**4% on excess**

**Telephone – per bill**  
**20% first \$75.00**  
**4% on excess**

**Gas – per bill**  
**20% first \$75.00**  
**4% on excess**

## **CAR TAX RELIEF & DEPRECIATION SCHEDULES**

**# 1—Less 70% if vehicle is used more than 50% for personal use and meets Virginia 1997 Personal Property Tax Relief Guidelines.**

**# 2---Depreciation & Local Reduction Factor schedule (value based on original cost)**

<b>Year</b>	<b>Percentage</b>	<b>Depreciated Rate</b>	<b>Local Factor</b>	<b>Effective Rate per \$100</b>
<b>1</b>	<b>75%</b>	<b>\$3.00</b>	<b>X .25</b>	<b>\$0.75</b>
<b>2</b>	<b>60%</b>	<b>\$2.40</b>	<b>X .25</b>	<b>\$0.60</b>
<b>Percentage reduced by 10% each year to minimum of 20%</b>				

**# 3---Depreciation Schedule—(value based on original cost)**

<b>Age of machinery (yrs.)</b>	<b>Percent</b>	<b>Rate per \$100</b>	<b>Effective Tax</b>
<b>1</b>	<b>50</b>	<b>\$1.25</b>	<b>\$0.63</b>
<b>2</b>	<b>45</b>	<b>\$1.25</b>	<b>\$0.56</b>
<b>3</b>	<b>40</b>	<b>\$1.25</b>	<b>\$0.50</b>
<b>4</b>	<b>37.5</b>	<b>\$1.25</b>	<b>\$0.47</b>
<b>5</b>	<b>35</b>	<b>\$1.25</b>	<b>\$0.44</b>
<b>6</b>	<b>32.5</b>	<b>\$1.25</b>	<b>\$0.41</b>
<b>7</b>	<b>30</b>	<b>\$1.25</b>	<b>\$0.38</b>
<b>8</b>	<b>27.5</b>	<b>\$1.25</b>	<b>\$0.34</b>
<b>9</b>	<b>25</b>	<b>\$1.25</b>	<b>\$0.31</b>
<b>10</b>	<b>22.5</b>	<b>\$1.25</b>	<b>\$0.28</b>
<b>11</b>	<b>20</b>	<b>\$1.25</b>	<b>\$0.25</b>
<b>12</b>	<b>17.5</b>	<b>\$1.25</b>	<b>\$0.22</b>
<b>13</b>	<b>15</b>	<b>\$1.25</b>	<b>\$0.19</b>
<b>14</b>	<b>12.5</b>	<b>\$1.25</b>	<b>\$0.16</b>
<b>15 and over</b>	<b>10</b>	<b>\$1.25</b>	<b>\$0.13</b>